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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1908.



ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

YEAR 1908



CITY OF BOSTON
PRINTING DEPARTMENT
1909

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FOR THE YEAR 1908.

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 30, 1909.

HON. GEORGE A. HIBBARD,
Mayor of the City of Boston:

SIR,— In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report:

For convenience of assessment, and as authorized by chapter 115 of the Acts of the year 1889, which provides that the assessors may "divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty-six districts — five of them into three each, twelve of them into two each, and nine are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1, 1908, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$5,500,000, as fixed by chapter 656, Acts of 1908.	\$1,978,350 00
A state warrant for a tax to be paid to the Commonwealth for Boston Armories, as fixed by chapter 465, sections 107-112, Acts of 1905	¹ 7,150 00
A state warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 111, section 155, of the Revised Laws, and all acts in addition or amendment thereto	² 170,890 55
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan sewerage tax	³ 75,261 26
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan sewerage tax	⁴ 186,834 48
A state warrant for a tax to be paid to the Commonwealth for Metropolitan parks and boulevards, chapter 407, Acts 1893; chapter 550, Acts 1896; chapter 464, Acts 1899,	⁵ 634,583 07
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	1,411,313 00
<i>Carried forward</i>	<u>\$4,464,382 36</u>

¹ The warrant states that of the assessment for armories, \$7,150 is for interest from September 1 to December 1, 1907, the date of the taking over of the armories.

² The warrant states the amount of the assessments for grade crossings (\$170,890.55), \$146,741.47 is for assessment and \$24,149.08 is for interest.

For grade crossing at Congress street, assessment	\$37,648 47
Interest	6,555 05
For grade crossing at Austin, Cambridge and Perkins streets, assessment,	621 94
Interest	11 75
For grade crossing at Tremont street, assessment	31,851 06
Interest	9,884 77
For grade crossing at Blue Hill avenue and Oakland street, assessment	4,000 00
Interest	320 00
For grade crossing at East Boston, assessment	49,491 92
Interest	6,146 79
For grade crossing, Dudley street, assessment	23,128 08
Interest	1,230 72
	<u>\$170,890 55</u>

³ The warrant states that of the assessment for North Metropolitan sewer (\$75,261.26) \$8,976.71 is for sinking fund, \$31,475.46 is to pay interest and \$34,809.06 is for maintenance and operation.

⁴ The warrant states that of the assessment for South Metropolitan sewer (\$186,834.48) \$21,873.97 is for sinking fund, \$117,814.03 is for interest, and \$47,146.48 is for maintenance and operation.

⁵ The warrant states that of the assessment for Metropolitan Parks (\$634,583.07) \$86,106.68 is for sinking fund, \$241,561.78 is for interest and \$306,914.61 is for maintenance and operation, divided as follows:

	Sinking Fund.	Interest.	Maintenance.	Total.
Parks	\$66,794 83	\$187,484 70	\$248,948 00	\$503,227 53
Boulevard	14,356 29	41,055 19	35,037 00	90,448 48
Nantasket	4,955 56	13,021 89	14,572 11	32,549 56
	<u>\$86,106 68</u>	<u>\$241,561 78</u>		
Expense of Commission			6,223 70	6,223 70
Wellington Bridge			2,133 80	2,133 80
			<u>\$306,914 61</u>	<u>\$634,583 07</u>

<i>Brought forward</i>	\$4,464,382 36
A city warrant for the tax of the City of Boston for city purposes [see section 53, chapter 12, R. L.]	13,308,636 71
A warrant for school expenses [chapter 400, Acts of 1898], as amended	3,974,052 15
Total	<u>\$21,747,071 22</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 488, Acts 1895, and chapter 453, Acts 1901, and any and all acts in addition and amendment thereto, entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$1,789,315.84. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Department of the City of Boston was sufficient to meet the expenditure.

POLL-TAX ASSESSMENTS.

The number of polls recorded for assessment before August 20, 1908, and included in the estimate that determined the rate of taxation for the current year, was 187,566. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment, there were added to the list 74 polls, making the total number of males assessed, 187,640.

VALUATION.

The valuation of the city as of the first day of May, 1908, determined by the assessors August 20, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$656,195,600
Value of buildings	426,209,700
Total value of real estate	<u>\$1,082,405,300</u>
Value of personal property other than bank stock	\$233,475,500
Value of shares in national banks, located in Boston, taxable in said city	11,781,537
Total value of personal estate	<u>245,257,037</u>
Total valuation	<u>\$1,327,662,337</u>
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, personal estate	2,369,100
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, real estate	7,200
Assessments under the provisions of chapter 11, section 19, as amended chapter 294, Acts 1904, personal estate	1,600
The total valuation of the city upon which taxes were assessed for the financial year 1908-09, when all assessments were made, was	<u>\$1,330,040,237</u>

The warrant states that of the assessment for a Metropolitan Water Supply (\$1,789,315.84) \$409,349.58 is for sinking fund, \$1,129,390.21 is for interest, \$250,576.05 is for maintenance.

The valuation can be increased \$1,121,100 for bank stock assessed at the several rates of the places where the banks are located, as the Tax Commissioner of the Commonwealth credits the City of Boston with the stock held by its citizens in Massachusetts banks located outside that city. It may be further increased by \$61,149,900 on account of holdings by citizens of Boston in Massachusetts corporations.

These valuations are determined by taking the amount paid by the Commonwealth to the city during the financial year on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the assessors' aggregate and the taxes were assessed by them.

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	\$1,327,662,337 00
<i>Real and personal estate by assessors' supplementary assessment</i>	2,377,900 00
<i>Massachusetts corporation stock [assessed by state], tax paid to the city</i>	61,149,900 00
<i>Massachusetts national bank shares [assessed by state], tax paid to the city</i>	1,121,100 00
Total taxable valuation	<u>\$1,392,311,237 00</u>

EXEMPT VALUATIONS.

<i>Real estate of the United States</i>	\$25,791,580 00
<i>Real estate of the Commonwealth</i>	16,124,000 00
<i>Real estate of the City of Boston</i>	67,982,021 00
<i>Personal property of the City of Boston</i>	57,822,277 61
<i>Real estate of the Town of Brookline</i>	57,100 00
<i>Real estate of houses of religious worship</i>	24,573,300 00
<i>Real estate of charitable, scientific and literary corporations</i>	33,009,300 00
<i>Real estate of charitable, scientific and literary corporations used as cemeteries</i>	851,500 00
<i>Personal property of charitable, scientific and literary corporations</i>	43,844,843 00
Total exempt valuation	<u>270,055,921 61</u>
Total valuation as of May 1, 1908	<u><u>\$1,662,367,158 61</u></u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants, and the overlay authorized by section 55 of chapter 12 of the Revised Laws, was determined by the assessors to be 1.65 per cent, or \$16.50 per \$1,000; of this rate \$2.22 was for state, 94 cents for county, and \$13.34 for the city tax.

The <i>land</i> , marsh and flats, valuation of \$656,195,600, at \$16.50 per \$1,000, gave assessment amounting to,	\$10,827,227 40
The <i>dwellings</i> , stores and other structures, valuation of \$426,209,700, at \$16.50 per \$1,000, gave assessment amounting to	7,032,460 05
Total tax, real estate assessment	\$17,859,687 45
The <i>personal estate</i> valuation of \$245,257,037.78, at \$16.50 per \$1,000, gave assessment amounting to	4,046,741 11
The <i>total</i> valuation of \$1,327,662,337.78, at \$16.50 per \$1,000, gave a total property tax of	\$21,906,428 56
187,566 male polls, at \$2 each, amounted to	375,132 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and war- rant therefor was committed to the collector, aggre- gated	\$22,281,560 56
<i>Supplementary assessments</i> added under the provi- sions of chapter 11, section 19, as amended chapter 294, Acts 1904, for omitted persons, 74 polls	148 00
And \$1,600 personal estate	26 40
<i>Supplementary assessments</i> of omitted estates, added in accordance with the provisions of section 85, chapter 12, of the Revised Laws, \$7,200 real estate	118 80
And \$2,369,100 of personal estate	39,090 15
The total taxes committed to the collector for the financial year 1908-09 amounted to	<u>\$22,320,943 91</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts, under the provision of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$4,950 on account of Chestnut Hill Reservoir.

The collector was also notified that there was due from the Town of Brookline, under the same provisions of law, the sum of \$28.05, due on account of Brookline water supply.

ASSETS OF THE CITY OF BOSTON.

(Returned to Tax Commissioner under Section 96, Chapter 12, Revised Laws.)

Assets.

Schoolhouses	\$18,988,200 00
Public Library	5,691,700 00
Other public buildings	25,255,020 00
Public grounds, as parks, etc.	2,238,600 00
Cemeteries	35,143 42
Other real estate	3,203,400 00
Waterworks	15,500,000 00
Fire apparatus	530,000 00
Fire alarm	190,000 00
Trust Funds	3,433,992 91
Water Sinking fund	3,794,779 37
Other Sinking funds	27,939,983 73
Other assets	17,313,505 31
Betterment pledged	1,689,973 87
Total	<u>\$125,804,298 61</u>

Liabilities.

Schoolhouses	\$13,364,525 00
Public Library	} 6,905,432 46
Other public buildings	
Public grounds, as parks, etc.	16,491,410 98
Cemeteries	—
Other real estate	—
Waterworks	4,531,500 00
Sewerage	15,048,129 79
Fire apparatus	—
Highways and bridges	28,168,707 77
Railroads, rapid transit	13,570,700 00
Miscellaneous	2,610,300 00
Other debts, County	3,517,000 00
Total	<u>\$104,207,706 00</u>

Detail of Assets of the City of Boston.

	Value Land.	Value Building.	Value Personal.	Total.
Schoolhouses.....	\$4,898,000	\$13,300,200	\$790,000 00	\$18,988,200 00
Public Library.....	1,555,300	2,136,400	\$2,000,000 00	5,691,700 00
Other public buildings....	12,558,120	12,575,900	121,000 00	25,255,020 00
¹ Public Grounds.....	544,800	.....	100,000 00	644,800 00
Playgrounds.....	1,557,900	35,900	.....	1,593,800 00
Subway.....	15,200,000	.....	.....	15,200,000- 00
Subway locations.....	2,511,800	154,200	.....	2,666,000 00
Cemeteries.....	1	.....	35,142 42	35,143 42
Waterworks.....	221,100	195,000	15,083,900 00	15,500,000 00
Fire apparatus.....	.....	.....	530,000 00	530,000 00
Fire alarm .....	.....	.....	190,000 00	190,000 00
Miscellaneous.....	.....	.....	2,113,505 31	2,113,505 31
* Trust Funds.....	.....	.....	3,433,992 91	3,433,992 91
* Betterment pledged.....	.....	.....	1,689,973 87	1,689,973 87
* Sinking and consolidated street improvement fund.....	.....	.....	31,734,763 10	31,734,763 10
Salable lands and lands in charge of Board of Street Commissioners.....	499,400	38,000	.....	537,400 00
Totals.....	\$39,546,421	\$28,435,600	\$57,822,277 61	\$125,804,298 61

¹ Item includes only Washington and Lowell squares.

* These figures taken from Auditor's report.

Cost of the Parks to	
January 31, 1909:	
Land	\$8,438,773 22
Construction	10,406,742 72
Total	<u>\$18,845,515 94</u>

**Assessors' Valuation of the Real and Personal Estates and Number
Assessed Thereon, as of the First Day of May, in the Year**

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	8,013	\$14,256,800	\$1,027 000	\$15,283,800
2.....	6,531	16,701,300	822,600	17,523,900
3.....	4,219	10,972,600	750,200	11,722,800
4.....	3,953	13,769,600	690,500	14,460,100
5.....	4,132	12,734,000	1,920,300	14,654,300
6.....	10,757	169,965,900	35,096,000	205,061,900
7.....	5,588	275,221,800	63,444,500	338,666,300
8.....	9,560	35,004,300	2,968,400	37,972,700
9.....	8,874	25,119,500	1,611,200	26,730,700
10.....	8,660	62,277,700	5,116,600	67,394,300
11.....	6,348	122,858,500	74,449,700	197,308,200
12.....	7,680	22,180,400	2,845,300	25,025,700
13.....	6,736	26,991,900	5,204,400	32,196,300
14.....	6,444	13,148,300	621,600	13,769,900
15.....	5,881	9,228,500	567,300	9,795,800
16.....	6,772	15,105,400	1,001,400	16,106,800
17.....	7,006	20,332,700	1,196,200	21,528,900
18.....	6,692	16,628,200	925,400	17,553,600
19.....	8,202	23,813,000	2,266,600	26,079,600
20.....	13,978	41,134,900	4,614,700	45,749,600
21.....	8,429	26,844,100	5,194,500	32,038,600
22.....	8,427	21,948,600	4,559,700	26,508,300
23.....	7,783	26,370,000	9,465,700	35,835,700
24.....	9,831	30,291,100	2,999,100	33,290,200
25.....	7,070	29,506,200	4,116,600	33,622,800
Total.....	187,566	\$1,082,405,300	\$233,475,500	\$1,315,880,800
Bank stock.....	.....	.....	11,781,537	11,781,537
Grand total....	187,566	\$1,082,405,300	\$245,257,037	\$1,327,662,337

of Polls in Each of the Twenty-five Wards of the City and the Taxes 1908. Rate, \$16.50 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.	WARDS.
\$16,026	\$235,237 20	\$16,945 50	\$268,208 70	..... 1
13,062	275,571 45	13,572 90	302,206 35	..... 2
8,438	181,047 90	12,378 30	201,864 20	..... 3
7,906	227,198 40	11,393 25	246,497 65	..... 4
8,264	210,111 00	31,684 95	250,059 95	..... 5
21,514	2,804,437 35	579,084 00	3,405,035 35	..... 6
11,176	4,541,159 70	1,046,834 25	5,599,169 95	..... 7
19,120	577,570 95	48,978 60	645,669 55	..... 8
17,748	414,471 75	26,584 80	458,804 55	..... 9
17,320	1,027,582 05	84,423 90	1,129,325 95	..... 10
12,696	2,027,165 25	1,228,420 05	3,268,281 30	..... 11
15,360	365,976 60	46,947 45	428,284 05	..... 12
13,472	445,366 35	85,872 60	544,710 95	..... 13
12,888	216,946 95	10,256 40	240,091 35	..... 14
11,762	152,270 25	9,360 45	173,392 70	..... 15
13,544	249,239 10	16,523 10	279,306 20	..... 16
14,012	335,489 55	19,737 30	369,238 85	..... 17
13,384	274,365 30	15,269 10	303,018 40	..... 18
16,404	392,914 50	37,398 90	446,717 40	..... 19
27,956	678,725 85	76,142 55	782,824 40	..... 20
16,858	442,927 65	85,709 25	545,494 90	..... 21
16,854	362,151 90	75,235 05	454,240 95	..... 22
15,566	435,105 00	156,184 05	606,855 05	..... 23
19,662	499,803 15	49,485 15	568,950 30	..... 24
14,140	486,852 30	67,923 90	568,916 20	..... 25
\$375,132	\$17,859,687 45	\$3,852,345 75	\$22,087,165 20	..... Total
.....	.....	194,395 36	194,395 36	..... Bank stock
\$375,132	\$17,859,687 45	\$4,046,741 11	\$22,281,560 56	..... Grand total

**Gain and Loss, Real, Personal and Polls, by Wards, 1908,
Compared with 1907.**

WARDS.	Gain, Real,	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1.....	\$426,900	\$106,700	.....	\$533,600	555
2.....	122,900	43,000	.....	165,900	203
3.....	499,000	13,700	.....	512,700	128
4.....	545,900	34,700	.....	580,600	Loss, 102
5.....	30,300	.....	\$324,800	Loss, 294,500	Loss, 76
6.....	2,110,900	.....	67,100	2,043,800	30
7.....	1,399,000	1,114,000	.....	2,513,000	Loss, 451
8.....	1,036,800	189,500	.....	1,226,300	100
9.....	64,100	143,600	.....	207,700	243
10.....	382,300	643,400	.....	1,025,700	120
11.....	1,102,500	.....	671,200	431,300	Loss, 1
12.....	Loss, 104,100	139,600	.....	35,500	354
13.....	479,600	325,100	.....	804,700	Loss, 141
14.....	237,700	46,000	.....	283,700	Loss, 111
15.....	Loss, 79,000	.....	66,000	Loss, 145,000	278
16.....	199,700	.....	87,400	112,300	158
17.....	Loss, 116,000	.....	69,700	Loss, 185,700	147
18.....	Loss, 56,100	.....	113,600	Loss, 169,700	8
19.....	75,300	.....	653,700	Loss, 578,400	50
20.....	1,228,400	.....	293,000	935,400	582
21.....	347,000	203,200	.....	550,200	142
22.....	Loss, 76,900	.....	49,200	Loss, 126,100	91
23.....	727,700	2,335,600	.....	3,063,300	246
24.....	786,300	89,000	.....	875,300	45
25.....	170,400	17,800	.....	188,200	Loss, 15
Bank stock.....	.....	.....	399,019	Loss, 399,019	.....
Totals.....	\$11,540,600	\$5,444,900	\$2,794,719	\$14,190,781	2,583

**Supplementary Assessments of Polls and Omitted Estates in Each
of the Twenty-five Wards of the City, and the Taxes Assessed
Thereon, as of the First Day of May, in the Year 1908. Rate,
\$16.50 per \$1,000.**

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	1	.....	\$116,000	\$2	.....	\$1,914 00	\$1,916 00
2.....	8	.....	700	16	.....	11 55	27 55
3.....	3	\$1,400	.....	6	\$23 10	.....	29 10
4.....	2	.....	8,000	4	.....	132 00	136 00
5.....	1	.....	5,000	2	.....	82 50	84 50
6.....	5	.....	144,500	10	.....	2,384 25	2,394 25
7.....	3	.....	1,500	6	.....	24 75	30 75
8.....	4	.....	4,500	8	.....	74 25	82 25
9.....	1	.....	78,500	2	.....	1,295 25	1,297 25
10.....	10	.....	16,700	20	.....	275 55	295 55
11.....	7	.....	1,137,100	14	.....	18,762 15	18,776 15
12.....	7	.....	160,500	14	.....	2,648 25	2,662 25
13.....	.....	.....	3,000	.....	.....	49 50	49 50
14.....	2	.....	12,000	4	.....	198 00	202 00
15.....	.....	.....	13,000	.....	.....	214 50	214 50
16.....	.....	.....	22,000	.....	.....	363 00	363 00
17.....	.....	.....	10,000	.....	.....	165 00	165 00
18.....	.....	.....	2,000	.....	.....	33 00	33 00
19.....	4	.....	.....	8	.....	.....	8 00
20.....	2	800	105,500	4	13 20	1,740 75	1,757 95
21.....	4	.....	205,200	8	.....	3,385 80	3,393 80
22.....	2	.....	55,000	4	.....	907 50	911 50
23.....	.....	200	212,500	.....	3 30	3,506 25	3,509 55
24.....	4	.....	6,500	8	.....	107 25	115 25
25.....	4	4,800	51,000	8	79 20	841 50	928 70
Totals,	74	\$7,200	\$2,370 700	\$148	\$118 80	\$39,116 55	\$39,383 35

Valuations Land and Buildings, by Wards, 1908, Compared with 1907.

WARDS.	1908.			1907.		
	Value Land.	Value Buildings.	Total Valuation.	Value Land.	Value Buildings.	Total Valuation.
1.....	\$6,021,600	\$8,235,200	\$14,256,800	\$5,887,400	\$7,942,500	\$13,829,900
2.....	8,837,900	7,863,400	16,701,300	8,555,200	8,023,200	16,578,400
3.....	6,602,100	4,370,500	10,972,600	6,211,300	4,262,300	10,473,600
4.....	7,217,500	6,552,100	13,769,600	7,125,100	6,098,600	13,223,700
5.....	7,254,200	5,479,800	12,734,000	7,233,500	5,470,200	12,703,700
6.....	126,209,900	43,756,000	169,965,900	125,683,800	42,171,200	167,855,000
7.....	210,310,100	64,911,700	275,221,800	208,993,400	64,829,400	273,822,800
8.....	21,127,300	13,877,000	35,004,300	20,936,600	13,030,900	33,967,500
9.....	11,637,000	13,482,500	25,119,500	11,711,800	13,343,600	25,055,400
10.....	36,809,500	25,468,200	62,277,700	36,754,100	25,141,300	61,895,400
11.....	71,539,300	51,319,200	122,858,500	70,823,200	50,932,800	121,756,000
12.....	9,734,600	12,445,800	22,180,400	9,762,100	12,522,400	22,284,500
13.....	16,168,400	10,823,500	26,991,900	16,144,700	10,367,600	26,512,300
14.....	4,161,800	8,986,500	13,148,300	4,183,700	8,726,900	12,910,600
15.....	3,317,200	5,911,300	9,228,500	3,373,300	5,934,200	9,307,500
16.....	5,392,500	9,712,900	15,105,400	5,464,600	9,441,100	14,905,700
17.....	9,897,800	10,434,900	20,332,700	9,978,200	10,470,500	20,448,700
18.....	8,114,800	8,513,400	16,628,200	8,259,300	8,425,000	16,684,300
19.....	11,877,400	11,935,600	23,813,000	11,926,100	11,811,600	23,737,700
20.....	14,201,400	26,933,500	41,134,900	14,183,900	25,722,600	39,906,500
21.....	10,021,000	16,823,100	26,844,100	10,047,700	16,449,400	26,497,100
22.....	9,078,700	12,869,900	21,948,600	9,209,100	12,816,400	22,025,500
23.....	12,990,300	13,379,700	26,370,000	12,838,800	12,803,500	25,642,300
24.....	12,159,700	18,131,400	30,291,100	12,064,000	17,440,800	29,504,800
25.....	15,513,600	13,992,600	29,506,200	15,644,400	13,691,400	29,335,800
Totals..	\$656,195,600	\$426,209,700	\$1,082,405,300	\$652,995,300	\$417,869,400	\$1,070,864,700

Gain and Loss of Land and Buildings by Wards, 1908-1907.

WARDS.	Land.	Buildings.	Total.
1.....	\$134,200	\$292,700	\$426,900
2.....	282,700	Loss, 159,800	122,900
3.....	390,800	108,200	499,000
4.....	92,400	453,500	545,900
5.....	20,700	9,600	30,300
6.....	526,100	1,584,800	2,110,900
7.....	1,316,700	82,300	1,399,000
8.....	190,700	846,100	1,036,800
9.....	Loss, 74,800	138,900	64,100
10.....	55,400	326,900	382,300
11.....	716,100	386,400	1,102,500
12.....	Loss, 27,500	Loss, 76,600	Loss, 104,100
13.....	23,700	455,900	479,600
14.....	Loss, 21,900	259,600	237,700
15.....	Loss, 56,100	Loss, 22,900	Loss, 79,000
16.....	Loss, 72,100	271,800	199,700
17.....	Loss, 80,400	Loss, 35,600	Loss, 116,000
18.....	Loss, 144,500	88,400	Loss, 56,100
19.....	Loss, 48,700	124,000	75,300
20.....	17,500	1,210,900	1,228,400
21.....	Loss, 26,700	373,700	347,000
22.....	Loss, 130,400	53,500	Loss, 76,900
23.....	151,500	576,200	727,700
24.....	95,700	690,600	786,300
25.....	Loss, 130,800	301,200	170,400
Totals.....	\$3,200,300	\$8,340,300	\$11,540,600

Valuation Property of the United States of America, 1908.

WARDS.	Land.	Buildings.	Total.
2.....	\$765,980	\$10,356,500	\$11,122,480
3.....	5,308,000	1,329,200	6,637,200
6.....	4,962,800	2,700,000	7,662,800
7.....	325,100	44,000	369,100
Totals.....	\$11,361,880	\$14,429,700	\$25,791,580

Valuation Property of the Commonwealth of Massachusetts, 1908.

WARDS.	Land.	Buildings.	Total.
1.....	\$11,000	\$139,000	\$150,000
2.....	186,800	.....	186,800
4.....	6,400	73,000	79,400
5.....	456,800	633,200	1,090,000
6.....	8,000	.....	8,000
8.....	2,575,300	2,811,800	5,387,100
10.....	171,500	170,000	341,500
11.....	1,109,300	181,700	1,291,000
13.....	4,117,200	18,000	4,135,200
14.....	803,100	.....	803,100
19.....	56,200	450,000	506,200
23.....	81,600	2,800	84,400
24.....	44,100	.....	44,100
25.....	966,500	1,050,700	2,017,200
Totals.....	\$10,593,800	\$5,530,200	\$16,124,000

Valuation of City Property, 1908.

WARDS.	Land.	Buildings.	Total.
1.....	\$697,800	\$977,800	\$1,675,600
2.....	1,233,720	2,193,900	3,427,620
3.....	308,800	611,000	919,800
4.....	643,800	232,100	875,900
5.....	214,700	169,300	384,000
6.....	11,348,600	4,460,600	15,809,200
7.....	49,286,000	464,500	49,750,500
8.....	2,422,600	1,734,400	4,157,000
9.....	496,100	471,400	967,500
10.....	697,500	849,500	1,547,000
11.....	11,079,900	2,413,000	13,492,900
12.....	1,504,500	2,827,800	4,332,300
13.....	165,300	504,000	669,300
14.....	491,600	974,300	1,465,900
15.....	331,300	554,200	885,500
16.....	371,900	512,000	883,900
17.....	448,000	648,600	1,096,600
18.....	578,100	654,500	1,232,600
19.....	648,000	1,416,500	2,064,500
20.....	692,300	1,938,800	2,631,100
21.....	312,200	501,800	814,000
22.....	432,100	827,400	1,259,500
23.....	2,840,600	1,644,000	4,484,600
24.....	1,065,900	1,094,200	2,160,100
25.....	898,800	761,500	1,660,300
Totals.....	\$89,210,120	\$29,437,100	\$118,647,220

Valuation of Church Property, 1908.

WARDS.	Land.	Buildings.	Total.
1.....	\$45,900	\$182,000	\$227,900
2.....	51,300	235,300	286,600
3.....	22,400	72,700	95,100
4.....	21,900	53,100	75,000
5.....	97,800	228,300	326,100
6.....	2,709,600	372,800	3,082,400
7.....	3,370,200	725,300	4,095,500
8.....	163,000	108,700	271,700
9.....	310,600	762,100	1,072,700
10.....	754,700	2,281,800	3,036,500
11.....	3,663,200	2,064,500	5,727,700
12.....	465,700	596,700	1,062,400
13.....	70,100	202,500	272,600
14.....	89,800	282,500	372,300
15.....	45,500	106,200	151,700
16.....	90,100	263,500	353,600
17.....	90,200	168,400	258,600
18.....	208,200	153,500	361,700
19.....	115,800	355,000	470,800
20.....	149,300	379,000	528,300
21.....	218,900	463,000	681,900
22.....	134,500	292,900	427,400
23.....	117,000	359,300	476,300
24.....	122,400	397,600	520,000
25.....	97,500	241,000	338,500
Totals.....	\$13,225,600	\$11,347,700	\$24,573,300

**Valuation of Property, Charitable, Literary, Benevolent
Institutions, etc., Including Cemeteries.**

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$29,200	\$92,700	\$121,900
2.....	452,100	137,400	589,500
3.....	231,500	.....	231,500
4.....	55,300	108,000	163,300
5.....	42,900	98,300	141,200
6.....	1,558,700	808,600	2,367,300
7.....	1,313,700	623,200	1,936,900
8.....	1,317,100	1,272,800	2,589,900
9.....	328,100	323,200	651,300
10.....	3,225,400	2,127,800	5,353,200
11.....	3,838,500	938,900	4,777,400
12.....	717,500	1,366,900	2,084,400
13.....	31,300	37,700	69,000
14.....	62,200	38,100	100,300
15.....	179,300	441,400	620,700
16.....	73,300	31,000	104,300
17.....	148,900	197,700	346,600
18.....	217,700	173,600	391,300
19.....	2,374,700	3,789,400	6,164,100
20.....	234,400	327,000	561,400
21.....	36,300	55,300	91,600
22.....	586,800	554,700	1,141,500
23.....	829,000	444,800	1,273,800
24.....	485,100	86,600	571,700
25.....	461,200	955,500	1,416,700
Totals.....	\$18,830,200	\$15,030,600	\$33,860,800

Under section 5, chapter 12, of the Revised Laws returns
were made by the officers of Charitable, Literary and
Scientific Institutions, showing

Receipts	\$10,018,733
Expenditures	9,504,552
Schedule "A," real estate owned and occupied	30,015,312
Schedule "B," real estate owned and not occupied	17,018,541
Schedule "C," personal estate	43,844,843

Table Showing Valuations, Land and Buildings, for Twenty-five Years.

	Value Land.	Value Buildings.	Total Value.
1908.....	\$656,195,600	\$426,209,700	\$1,082,405,300
1907.....	652,995,300	417,869,400	1,070,864,700
1906.....	635,449,200	409,443,500	1,044,892,700
1905.....	618,642,250	402,775,450	1,021,417,700
1904.....	607,106,450	399,016,450	1,006,122,900
1903.....	594,599,750	390,960,550	985,560,300
1902.....	573,193,150	384,303,750	957,496,900
1901.....	547,246,600	377,790,900	925,037,500
1900.....	532,933,500	369,557,200	902,490,700
1899.....	507,596,250	359,213,450	866,809,700
1898.....	482,747,000	347,486,900	830,233,900
1897.....	468,406,850	335,453,700	803,860,550
1896.....	447,169,700	323,092,000	770,261,700
1895.....	443,694,900	311,056,150	744,751,050
1894.....	422,132,850	301,611,000	723,743,850
1893.....	417,280,175	290,482,100	707,762,275
1892.....	399,170,175	281,109,700	680,279,875
1891.....	381,299,825	268,938,550	650,238,375
1890.....	365,547,975	254,442,300	619,990,275
1889.....	350,404,975	243,395,000	593,799,975
1888.....	328,465,175	234,548,100	563,013,275
1887.....	322,207,075	224,964,100	547,171,175
1886.....	301,622,275	215,881,000	517,503,275
1885.....	288,825,450	207,148,250	495,973,700
1884.....	285,969,800	202,160,800	488,130,600

ABATEMENTS.

The amount of abatements from all the foregoing assessments to January 31, 1909, was:

Polls	\$1,800 00
Real estate	89,222 20
Personal estate	53,441 45
Total	<u>\$144,463 65</u>

The amount of bank tax due the Commonwealth as certified to the treasurer of the City of Boston October 7, 1908, was amended, on account of claims against the City of Boston, to read as follows:

Original warrant	\$535,044 89
Add for changes	10,804 25
	<u>\$545,849 14</u>
Less 1 per cent for collection	5,458 49
Net amount due Commonwealth	<u>\$540,390 65</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements:

Year.	Valuations.	Abatements.
1906	\$1,292,317,287 40	\$15,458,900 00
1907	1,315,709,756 57	12,353,700 00
1908	1,330,040,237 78	7,662,800 00
Totals	<u>\$3,938,067,281 75</u>	<u>\$35,475,400 00</u>
Less abatements	35,475,400 00	
	<u>\$3,902,591,881 75</u>	

Divided by 3 gives \$1,300,863,960.58 — average valuation for three years, less abatements.

AVERAGE VALUATIONS 1901-1909.

(Basis Three Years.)

1901	.	.	.	.	.	.	.	.	.	\$1,076,710,367	54
1902	.	.	.	.	.	.	.	.	.	1,114,501,306	30
1903	.	.	.	.	.	.	.	.	.	1,148,529,060	88
1904	.	.	.	.	.	.	.	.	.	1,179,268,057	95
1905	.	.	.	.	.	.	.	.	.	1,206,644,267	16
1906	.	.	.	.	.	.	.	.	.	1,229,429,222	11
1907	.	.	.	.	.	.	.	.	.	1,252,810,110	13
1908	.	.	.	.	.	.	.	.	.	1,277,830,274	99
1909	.	.	.	.	.	.	.	.	.	1,300,863,960	58

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 93 of chapter 12 of the Revised Laws, the assessors in August, 1908, returned to the Tax Commissioner of the Commonwealth the names of 629 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate and machinery owned by each of said corporations . . . with the value thereof," amounting to

Real estate	.	.	.	.	.	.	.	.	.	\$162,213,900
Machinery	.	.	.	.	.	.	.	.	.	28,407,100
Total	.	.	.	.	.	.	.	.	.	<u>\$190,621,000</u>

BANKS.

Under the provisions of section 9 of chapter 14 of the Revised Laws, the Board of Assessors assessed the shares of the forty-four national banks of Boston as follows:

	No. of Shares.	Valuation.	Amount of Tax.
Boston	\$74,393 26	\$11,781,537 78	\$194,395 36
All other cities and towns,	207,106 74	32,426,962 22	535,044 89
Totals	<u>\$281,500 00</u>	<u>\$44,208,500 00</u>	<u>\$729,440 25</u>

Section 15 of said chapter provides that 1 per cent on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$5,458.49 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the state

authorities. The amount of the bank tax, \$535,044.89, credited to all other cities or towns, has been amended, and appears under "Abatements."

SPECIAL ASSESSMENTS.

Street and Sewer Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the city collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Act," for street construction, which were divided into ten equal parts, with interest at 4 per cent, said interest being figured thirty days from date of assessment	\$402,589 18
Assessments under chapter 450 of Acts 1899, for "Laying Out and Construction of Highways and Sewerage Works Act," for sewers, which were divided into ten parts, each part being 9 per cent of total, with interest at 5 per cent, said interest being figured thirty days from date of assessment	31,191 06
Total	<u>\$433,780 24</u>

The several assessments were duly apportioned and bills issued for a sum equal to the required per cent and interest of each assessment, as a tax on the estates which were liable.

Sewer Assessments, as Apportioned, 1908.

Appor- tionment Number.	Year of Certification of Assessment by Collector.	Per cent and Amount of Apportionment.		Rate and Amount of Interest.		Total Amount.	Act under which Assessments were Levied.
10	1899	9	\$3,734 66	5	\$2,066 33	\$5,800 99	Chapter 321, Acts of 1891.
9	1900	9	1,622 81	5	897 68	2,520 49	Chapter 321, Acts of 1891.
8	1901	9	6,960 86	5	3,865 09	10,825 95	Chapter 321, Acts of 1891.
7	1902	9	6,330 97	5	3,517 71	9,848 68	Chapter 321, Acts of 1891.
6	1903	9	3,454 33	5	1,919 14	5,373 47	Chapter 321, Acts of 1891.
5	1904	9	3,907 98	5	2,171 88	6,079 86	Chapter 321, Acts of 1891.
4	1905	9	5,822 24	5	3,234 52	9,056 76	Chapter 321, Acts of 1891.
3	1906	9	4,273 52	5	2,374 17	6,647 69	Chapter 321, Acts of 1891.
2	1907	9	3,682 94	5	2,046 06	5,729 00	Chapter 321, Acts of 1891.
1	1908	9	2,764 78	5	2,010 08	4,774 86	Chapter 321, Acts of 1891.
Totals...			\$42,555 09		\$24,102 66	\$66,657 75	

Street Construction Assessments, as Apportioned, 1908.

Appor- tionment Number.	Year of Certification of Assessment by Collector.	Per cent and Amount of Apportionment.		Rate and Amount of Interest.		Total Amount.	Act under which Assessments were Levied.
10	1899	9	\$844 55	5	\$463 53	\$1,308 08	Chapter 323, Acts of 1891.
9	1900	9	629 51	5	349 72	979 23	Chapter 323, Acts of 1891.
8	1901	9	1,613 44	5	886 44	2,499 88	Chapter 323, Acts of 1891.
7	1902	9	1,854 96	5	1,030 55	2,885 51	Chapter 323, Acts of 1891.
6	1903	9	1,286 31	5	714 66	2,000 97	Chapter 323, Acts of 1891.
5	1904	9	28,457 51	5	15,809 84	44,267 35	Chapter 323, Acts of 1891.
4	1905	9	4,678 21	5	2,598 92	7,277 13	Chapter 323, Acts of 1891.
3	1906	9	4,822 42	5	2,679 77	7,502 19	Chapter 323, Acts of 1891.
3	1906	10	2,196 80	4	705 10	2,901 90	Chapter 521, Acts of 1902.
2	1907	9	3,709 73	5	2,060 99	5,770 72	Chapter 323, Acts of 1891.
2	1907	10	1,225 98	4	441 22	1,667 20	Chapter 521, Acts of 1902.
1	1908	10	40,201 42	4	22,218 70	62,420 12	Chapter 521, Acts of 1902.
Totals...			\$91,520 84		\$49,959 44	\$141,480 28	

GYPSY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the Superintendent of Public Grounds of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$21,044.25, issued bills for the same, and sent a warrant to the collector.

STREET RAILWAY ASSESSMENTS.

Under chapter 578 of Acts of 1898 there is paid to the City of Boston by

Boston and Northern Street Railway Company	\$712 61
Old Colony Street Railway Company	165 33
Union Freight Railway Company	2,392 63
Total	<u>\$3,270 57</u>

The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from June 10, 1897, exempt from the action of this statute, but said railways pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$71,851.45.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$349,770.41, being the city's share of franchise tax on street railways under chapter 14, of the Revised Laws.

RECEIPTS AND EXPENDITURES.

The appropriation was	\$175,000 00
Received for redeemed car tickets	249 25
	<u>\$175,249 25</u>
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals have amounted to	175,058 31
Balance	<u>\$190 94</u>

Respectfully submitted,

JOHN J. MURPHY, *Chairman*,
 CHARLES E. FOLSOM, *Secretary*,
 EDWARD B. DAILY,
 JOHN H. DONOVAN,
 JAMES BUCKNER,
 FREDERICK H. TEMPLE,
 FRED E. BOLTON,

Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS FOR THE ASSESSMENT OF MAY 1, 1908.

District 1.— That part of Ward 1 lying northerly, easterly and northwesterly of a line beginning at the boundary line between Wards 1 and 2 at the intersection of Harbor Commissioners' line; thence by said ward boundary line to the center line of Border street; thence by the center line of Border street to center line of Central square; thence by center line of Central square to the center line of Bennington street; thence by center line of Bennington street to center line of Chelsea street; thence by center line of said Chelsea street to the boundary line between Boston and Chelsea.

District 2.— That part of Ward 1 lying easterly, southeasterly, northerly and northeasterly of a line beginning at the intersection of Marion and Bennington streets; thence by center line of said Bennington street to the center line of Chelsea street; thence by center line of said Chelsea street to the boundary line between Boston and Chelsea.

District 3.— The whole of Ward 2.

District 4.— The whole of Ward 3.

District 5.— The whole of Ward 4.

District 6.— The whole of Ward 5.

District 7.— That part of Ward 6 lying northerly of a line beginning at the junction of Traverse and Beverly streets; thence by the center lines of Beverly, Cooper, Salem, Parmenter, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 8.— That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the center lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 9.— That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Traverse and Beverly streets; thence by the center lines of Beverly, Cooper, Salem, Parmenter, Hanover and Washington streets to the boundary line of Ward 7.

District 10.— That part of Ward 7 lying northerly and easterly of a line beginning at Broadway Bridge; thence by

the center lines of Broadway extension, Albany, Kingston, Summer and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6.

District 11.— That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the center lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6.

District 12.— That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the center lines of Eliot, Kneeland, Harrison avenue, Beach to Albany street; thence by the center line of Albany street to the boundary line of Ward 9.

District 13.— That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's Bridge; thence by the center lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6.

District 14.— That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's Bridge; thence by the center lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6.

District 15.— That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the center lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 16.— That part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the center lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 17.— That part of Ward 10 lying southerly and easterly of the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the location extended to Stanhope street; thence by the center line of Stanhope street and the center line of Berkeley street to the boundary line of Ward 11.

District 18.— That part of Ward 10 lying northerly and westerly of the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the location extended to Stanhope street; thence by the center line of Stanhope street and the center line of Berkeley street to the boundary line of Ward 11.

District 19.— That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the center line of Clarendon street to the boundary line of Ward 10.

District 20.— That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the center line of Clarendon street to the boundary line of Ward 10.

District 21.— The whole of Ward 12.

District 22.— That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the center lines of Dorchester avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15.

District 23.— That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the center lines of Dorchester avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15.

District 24.— The whole of Ward 14.

District 25.— The whole of Ward 15.

District 26.— That part of Ward 16 lying northerly and easterly of the center lines of Norfolk and Cottage streets.

District 27.— That part of Ward 16 lying southerly and westerly of the center lines of Norfolk and Cottage streets.

District 28.— The whole of Ward 17.

District 29.— The whole of Ward 18.

District 30.— That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the center lines of Huntington avenue, Tremont street and the center line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street.

District 31.— That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the center lines of Huntington avenue and Tremont street and the center line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street.

District 32.— That part of Ward 20 lying northerly and northeasterly of a line beginning at the boundary line of Ward 16 at its junction of the Midland Division of the New York, New Haven & Hartford Railroad and Quincy street; thence by the center line of said Quincy street to Eaton square; thence to Adams street and by the center line of Adams street to Dorchester avenue at the boundary line of Ward 24.

District 33.— That part of Ward 20 lying within the following described lines: Beginning at the boundary line of

Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the center line of said railroad and the center lines of Washington and Centre streets, Centre avenue and Dorchester avenue and Adams street to Eaton square; thence to Quincy street and by the center line of said Quincy street to the point of beginning.

District 34.— That part of Ward 20 lying westerly and southerly of the line beginning at the boundary line of Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the center line of said railroad to Washington street; thence by the center line of Washington street to the boundary line of Ward 24.

District 35.— That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the center lines of Washington Dale, Warren and Savin streets to the boundary line of Ward 16.

District 36.— That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Warren and Savin streets to the boundary line of Ward 16.

District 37.— That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the center lines of Day and Centre streets and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street, the boundary line of Ward 23.

District 38.— That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the center lines of Day and Centre streets and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street, the boundary line of Ward 23.

District 39.— That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Newton; thence by the center lines of Baker, Gardner and Spring streets, the center line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street.

District 40.— That part of Ward 23 lying southerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the center lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the center line of location of the West Roxbury

Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street.

District 41.— That part of Ward 23 lying southerly and westerly of a line beginning at the boundary line between Newton and Boston; thence by the center lines of Baker, Gardner and Spring streets, the center line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the center lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park.

District 42.— That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the center lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the ward line in Neponset river, the boundary line of Milton.

District 43.— That part of Ward 24 lying within the following described lines: Beginning at the boundary line between Boston and Milton; thence by the center lines of Washington, Morton, Corbet, Norfolk and Centre streets, Centre and Dorchester avenues, Ashmont, Carruth, New Minot, Adams and Granite streets to the boundary line between Boston and Milton.

District 44.— That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street; thence by the center lines of Norfolk, Corbet, Morton and Washington streets to the boundary line between Boston and Milton.

District 45.— That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown; thence by the center lines of North Beacon, Parsons, Washington and Cambridge streets to Charles river, the boundary line between Boston and Cambridge.

District 46.— That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston; thence by the center lines of Cambridge, Washington, Parsons and North Beacon streets to Charles river, the boundary line between Boston and Watertown.

First and Second Assistant Assessors for the Year 1908. First Assistant Assessors Appointed for a Term of Three Years, from May 1, 1905. Second Assistant Assessors Appointed for One Year, from May 1, 1908.

District.	Ward.	Part.	First Assistant Assessors.	Second Assistant Assessors.
1	1	1	Charles A. Tilden.	Thomas Sexton.
2	1	2	John H. Hout.	George E. Leet.
3	2	....	Thomas O. McEnaney.	Alfred L. Whitney.
4	3	....	Benjamin F. Bowditch.	John P. Cottrell.
5	4	....	Philip O'Brien.	Lucian J. Priest.
6	5	....	Warren B. Hadley.	James J. Crowley.
7	6	1	Harry C. Byrne.	Saverio R. Romano.
8	6	2	Edwin R. Spinney.	Richard F. Field.
9	6	3	Matthew Binney, Jr.	James McNulty.
10	7	1	Nathan P. Ryder.	Daniel J. Falvey.
11	7	2	Alexander P. Brown.	William J. Keenan.
12	7	3	Henry J. Ireland.	William H. Coblenz.
13	8	1	Thomas H. Bond.	Adolphus M. Burroughs.
14	8	2	William H. Cuddy.	Michael J. Toumey.
15	9	1	James F. Morgan.	Charles F. Holmes.
16	9	2	Terence F. Feely	Frederick A. H. Bennett
17	10	1	Charles J. Dowd.	William A. Brade.
18	10	2	James H. Phelan.	John J. Devlin.
19	11	1	James I. Moore.	Frederick E. Smith.
20	11	2	William H. Allen.	Frederick T. Griffin.
21	12	....	Timothy W. Murphy.	Thomas A. Crowe.
22	13	1	John H. Giblin.	Charles H. Turner.
23	13	2	Arthur W. Smith.	Joseph F. Ripp.
24	14	....	John C. Cook.	Patrick J. Roche.
25	15	....	John Marno.	Cornelius N. Liston.
26	16	1	Fred W. Burleigh.	John S. McDonough.
27	16	2	William B. Smart.	Julius H. Peyser.
28	17	....	William A. Crenney.	James H. Muiridge.
29	18	....	Joseph T. Lyons.	John P. Geishecker.
30	19	1	James P. Fox.	John F. Kinney.
31	19	2	Joseph D. Dillworth.	Joseph Esselen.
32	20	1	A. Glendon Dyar.	John J. O'Neil.
33	20	2	Daniel A. Downey.	Frederick M. Brinnick.
34	20	3	Joseph T. Preston.	Redmond S. Fitzgerald.
35	21	1	Alonzo F. Andrews.	Louis Burkhardt.
36	21	2	John H. Griggs.	Frank J. Riley.
37	22	1	John E. Heslan.	Walter E. Merriam.
38	22	2	Frank S. Pratt.	William F. Prindeville.
39	23	1	Warren F. Freeman.	James F. Dowling.
40	23	2	Frederick F. O'Doherty.	George Uriot.
41	23	3	Michael F. Dolan.	Clinton P. Duryea.
42	24	1	David W. Creed.	Ward A. Marsh.
43	24	2	Timothy J. Murphy.	Albert W. Huebener.
44	24	3	William N. Goodwin.	Michael C. Broughal.
45	25	1	Benjamin M. Fiske.	Patrick F. Carley.
46	25	2	George W. Warren.	William M. Farrington.

Assessed Polls by Precincts, 1908.

WARDS.	PRECINCTS.															Total.	WARDS.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.		
1.....	653	623	909	899	929	1,077	1,139	1,055	729	.....	.....	.....	.....	.....	.....	8,013	1.....
2.....	838	642	720	696	688	692	1,225	1,030	.....	.....	.....	.....	.....	.....	.....	6,531	2.....
3.....	634	692	711	784	825	573	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,219	3.....
4.....	560	698	791	648	583	673	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,953	4.....
5.....	753	778	701	444	781	675	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,132	5.....
6.....	1,305	1,583	1,492	1,447	1,644	684	1,591	1,011	.....	.....	.....	.....	.....	.....	.....	10,757	6.....
7.....	520	1,016	1,163	1,064	964	861	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,588	7.....
8.....	1,471	1,895	1,272	1,588	1,673	1,661	731	.....	.....	.....	.....	.....	.....	.....	.....	9,560	8.....
9.....	1,621	1,524	1,408	1,229	1,297	1,064	1,274	1,427	1,018	.....	.....	.....	.....	.....	.....	8,874	9.....
10.....	770	812	869	799	731	960	515	460	973	.....	.....	.....	.....	.....	.....	8,660	10.....
11.....	965	1,052	955	697	426	305	907	.....	.....	.....	.....	.....	.....	.....	.....	6,348	11.....
12.....	1,360	964	813	1,288	1,074	1,274	496	781	.....	.....	.....	.....	.....	.....	.....	7,680	12.....
13.....	952	839	892	779	917	1,080	785	993	.....	.....	.....	.....	.....	.....	.....	6,736	13.....
14.....	957	797	574	704	892	742	957	727	.....	.....	.....	.....	.....	.....	.....	6,444	14.....
15.....	573	824	822	605	667	706	1,042	.....	.....	.....	.....	.....	.....	.....	.....	5,881	15.....
16.....	608	1,066	1,270	1,052	931	803	802	1,145	753	.....	.....	.....	.....	.....	.....	6,772	16.....
17.....	770	601	700	1,002	636	597	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,006	17.....
18.....	978	1,160	1,056	1,354	950	1,194	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,692	18.....
19.....	1,174	690	973	866	764	901	862	994	978	.....	.....	.....	.....	.....	.....	8,202	19.....
20.....	985	977	976	1,084	975	1,249	875	881	769	848	831	860	765	1,173	730	13,978	20.....
21.....	848	749	711	766	890	628	849	684	620	656	521	507	.....	.....	.....	8,429	21.....
22.....	1,213	1,246	808	1,254	1,186	818	818	1,084	.....	.....	.....	.....	.....	.....	.....	8,427	22.....
23.....	525	925	760	1,100	1,219	1,123	817	789	525	.....	.....	.....	.....	.....	.....	7,783	23.....
24.....	862	817	843	748	727	674	777	899	1,048	808	715	913	.....	.....	.....	9,831	24.....
25.....	1,225	1,016	799	1,005	787	1,323	915	.....	.....	.....	.....	.....	.....	.....	.....	7,070	25.....
	23,120	23,986	22,988	23,902	23,156	22,337	17,377	13,960	7,413	2,312	2,067	2,280	765	1,173	730	187,566	

TABLE A.

WARDS.	Residents on Property. Individuals.	Non- residents on Property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trustees, all others on Property.	Total Number Persons Assessed on Property.
1.....	1,909	296	469	40	2,714
2.....	1,199	71	525	13	1,808
3.....	630	112	251	37	1,030
4.....	636	206	299	85	1,226
5.....	551	123	276	25	975
6.....	1,261	93	2,501	121	3,976
7.....	389	644	2,131	143	3,307
8.....	1,003	109	439	52	1,603
9.....	784	116	360	52	1,312
10.....	1,271	214	436	30	1,951
11.....	4,355	678	514	251	5,798
12.....	1,122	231	264	47	1,664
13.....	800	80	334	60	1,274
14.....	1,201	41	385	9	1,636
15.....	1,194	87	353	23	1,657
16.....	1,779	86	525	9	2,399
17.....	988	145	380	27	1,540
18.....	799	77	281	7	1,164
19.....	1,440	434	118	12	2,004
20.....	4,898	216	828	39	5,981
21.....	2,518	137	642	24	3,321
22.....	2,023	75	572	9	2,679
23.....	3,711	597	862	81	5,251
24.....	3,826	406	689	47	4,968
25.....	1,977	436	346	54	2,813
Total.....	42,264	5,710	14,780	1,297	64,051

TABLE AA.

WARDS.	Number of Items, Real Estate.	Number of Items, Personal Estate.	Total Items.
1.....	5,033	367	5,400
2.....	2,429	254	2,683
3.....	1,514	178	1,692
4.....	1,919	226	2,145
5.....	1,229	335	1,564
6.....	2,068	2,573	4,641
7.....	2,692	2,706	5,398
8.....	3,323	799	4,122
9.....	2,130	502	2,632
10.....	2,531	913	3,444
11.....	3,857	3,108	6,965
12.....	2,320	420	2,740
13.....	2,403	286	2,689
14.....	2,687	246	2,933
15.....	2,653	265	2,918
16.....	2,971	450	3,421
17.....	2,809	300	3,109
18.....	2,248	213	2,461
19.....	3,259	350	3,609
20.....	8,269	1,328	9,597
21.....	3,748	1,036	4,784
22.....	3,474	721	4,195
23.....	11,445	876	12,321
24.....	9,495	820	10,315
25.....	5,397	722	6,119
Totals.....	91,903	19,994	111,897

Amount and Percentage Gain or Loss, Real Estate, Personal Estate and Total, by Years, 1888=1908.

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per 1,000.	Increase.	Per cent Increase.	Decrease.	Per cent Decrease.
1888...	\$563,013,275	\$201,439,273	\$764,452,548	\$13 40	\$15,842,100	2.89	.....	.....
1889...	593,799,975	201,633,769	795,433,744	12 90	30,786,700	5.46	.....	.....
1890...	619,990,275	202,051,525	822,041,800	13 30	26,190,300	4.41	.....	.....
1891...	650,238,375	204,831,040	855,069,415	12 60	30,248,100	4.87	.....	.....
1892...	680,279,875	213,695,829	893,975,704	12 90	30,041,500	4.62	.....	.....
1893...	707,762,275	216,331,476	924,093,751	12 80	27,482,400	4.03	.....	.....
1894...	723,743,850	204,365,192	928,109,042	12 80	15,981,575	2.25	.....	.....
1895...	744,751,050	206,616,878	951,367,928	12 80	21,007,200	2.90	.....	.....
1896...	770,261,700	211,008,214	981,269,914	12 90	25,510,650	3.42	.....	.....
1897...	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	4.36	.....	.....
1898...	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	3.28	.....	.....
1899...	866,809,700	222,926,552	1,089,736,252	13 10	36,575,800	4.40	.....	.....
1900...	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	4.11	.....	.....
1901...	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	2.49	.....	.....
1902...	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	3.50	.....	.....
1903...	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	2.93	.....	.....
1904...	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	2.08	.....	.....
1905...	1,021,431,200	238,314,482	1,259,745,682	16 00	15,308,300	1.52	.....	.....
1906...	1,044,892,700	244,813,187	1,289,705,887	15 90	23,461,500	2.29	.....	.....
1907...	1,070,864,700	242,606,856	1,313,471,556	15 90	25,972,000	2.48	.....	.....
1908...	1,082,405,300	245,257,037	1,327,662,337	16 50	11,540,600	1.07	.....	.....

Amount and Percentage Gain or Loss, Real Estate, Personal Estate and Total, by Years, 1888-1908.— *Concluded.*

PERSONAL ESTATE.				TOTAL.				YEAR.
Increase.	Per cent Increase.	Decrease.	Per cent Decrease.	Increase.	Per cent Increase.	Decrease.	Per cent Decrease.	
\$967,931	.48	.....	.....	\$16,810,031	2.24	.....	.....	1888
194,496	.09	.....	.....	30,918,196	4.05	.....	.....	1889
417,756	.20	.....	.....	26,608,056	3.34	.....	.....	1890
2,779,515	1.37	.....	.....	33,027,615	4.01	.....	.....	1891
8,864,789	4.32	.....	.....	38,906,289	4.55	.....	.....	1892
2,635,645	1.23	.....	.....	30,118,047	3.36	.....	.....	1893
.....	.....	\$11,966,284	5.53	4,015,291	.43	.....	.....	1894
2,251,686	1.10	.....	.....	23,258,886	2.50	.....	.....	1895
4,391,336	2.21	.....	.....	29,901,986	3.14	.....	.....	1896
.....	.....	2,286,555	1.08	31,312,295	3.19	.....	.....	1897
.....	.....	2,856,141	1.36	23,517,209	2.32	.....	.....	1898
17,061,034	8.28	.....	.....	53,636,834	5.17	.....	.....	1899
3,758,580	1.68	.....	.....	39,439,580	3.61	.....	.....	1900
783,202	.34	.....	.....	23,330,002	2.06	.....	.....	1901
6,309,382	2.77	.....	.....	38,768,782	3.36	.....	.....	1902
1,119,307	.47	.....	.....	29,182,707	2.44	.....	.....	1903
.....	.....	4,066,361	1.73	16,496,239	1.35	.....	.....	1904
7,483,820	3.19	.....	.....	22,792,120	1.84	.....	.....	1905
6,498,705	2.72	.....	.....	29,960,205	2.37	.....	.....	1906
.....	.....	2,206,331	.90	23,765,669	1.84	.....	.....	1907
2,650,181	1.09	.....	.....	14,190,781	1.08	.....	.....	1908

TABLE C.

WARDS.	Total Bills.	Property Bills.	Total Polls.	Single Poll Bills.	Poll-Tax Payers Owning Property.
1.....	10,128	3,096	8,013	7,032	981
2.....	8,093	2,021	6,531	6,072	459
3.....	5,114	1,199	4,219	3,915	304
4.....	5,081	1,431	3,953	3,650	303
5.....	4,977	1,109	4,132	3,868	264
6.....	14,033	3,577	10,757	10,456	301
7.....	9,453	4,047	5,588	5,406	182
8.....	12,045	3,389	9,560	8,656	904
9.....	10,481	1,913	8,874	8,468	406
10.....	10,433	2,464	8,660	7,969	691
11.....	9,672	5,217	6,348	4,455	1,893
12.....	9,426	2,106	7,680	7,320	360
13.....	8,145	1,743	6,736	6,402	334
14.....	7,939	2,034	6,444	5,905	539
15.....	7,406	2,055	5,881	5,351	530
16.....	8,605	2,564	6,772	6,041	731
17.....	8,570	1,985	7,006	6,585	421
18.....	7,966	1,550	6,692	6,416	276
19.....	9,923	2,383	8,202	7,540	662
20.....	18,655	6,729	13,978	11,926	2,052
21.....	10,741	3,557	8,429	7,184	1,245
22.....	10,352	2,844	8,427	7,508	919
23.....	12,391	6,443	7,783	5,948	1,835
24.....	14,283	5,878	9,831	8,405	1,426
25.....	9,258	3,195	7,070	6,063	1,007
Totals.....	243,170	74,529	187,566	168,541	19,025

TABLE D.

Valuation of Real Estate and Machinery Assessed to Massachusetts Corporations, 1882 to 1908, Inclusive.

			Real Estate.	Machinery.	Total.
In 1882, 175 corporations were assessed as follows,			\$45,754,600	\$3,275,300	\$49,029,900
1883, 198	"	"	46,727,300	4,421,100	51,148,400
1884, 215	"	"	47,866,200	4,795,900	52,662,100
1885, 228	"	"	48,566,800	5,249,000	53,805,800
1886, 226	"	"	50,003,400	5,505,300	55,508,700
1887, 225	"	"	52,633,600	5,254,000	57,887,600
1888, 228	"	"	53,358,300	5,941,900	59,300,200
1889, 225	"	"	59,538,900	5,860,100	65,399,000
1890, 235	"	"	64,358,300	6,128,200	70,486,500
1891, 235	"	"	69,634,000	5,864,800	75,498,800
1892, 236	"	"	71,906,800	6,421,100	78,327,900
1893, 251	"	"	74,882,200	7,259,100	82,141,300
1894, 269	"	"	80,571,000	8,101,500	88,672,500
1895, 279	"	"	82,453,650	9,017,000	91,470,650
1896, 287	"	"	83,740,200	11,514,200	94,254,400
1897, 279	"	"	85,338,350	12,344,600	97,682,950
1898, 298	"	"	98,996,500	12,489,000	111,485,500
1899, 310	"	"	110,661,487	13,089,300	123,750,787
1900, 325	"	"	115,615,125	16,768,600	132,383,725
1901, 345	"	"	120,739,125	17,440,300	138,179,425
1902, 343	"	"	128,515,575	19,674,700	148,190,275
1903, 347	"	"	135,989,441	20,725,100	156,714,541
1904, 385	"	"	141,342,771	21,540,500	162,883,271
1905, 447	"	"	144,462,210	24,202,200	168,644,410
1906, 511	"	"	150,675,687	25,322,300	175,997,987
1907, 585	"	"	158,755,787	26,623,900	185,379,687
1908, 629	"	"	162,213,900	28,407,100	190,621,000

TABLE E.

Statement Showing the Assessors' Valuation of the Real and Personal Property in the City of Boston, as of the First Day of May, for Thirty-five Years, 1873 to 1908, Inclusive. Also the Amount and Rate per cent of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the Ten Years.	Amount of Decrease In the Ten Years.	Rate Per Cent Increase or Decrease in Ten Years.
1873 and 1883	\$693,831,400	\$682,432,671	.....	\$11,398,729	1.64
1874 and 1884	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886	748,996,210	10,621,360	.....	38,374,850	5.12
1877 and 1887	683,840,586	747,642,517	\$60,801,931	.....	8.85
1878 and 1888	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893	682,432,671	924,093,751	241,661,080	.....	35.41
1884 and 1894	682,696,657	928,109,042	245,452,447	.....	35.95
1885 and 1895	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897	747,642,517	1,012,582,209	264,939,692	.....	35.44
1888 and 1898	764,452,548	1,036,099,418	271,646,870	.....	35.53
1889 and 1899	795,433,744	1,089,736,252	294,302,508	.....	37.00
1890 and 1900	822,041,800	1,129,175,832	307,134,032	.....	37.36
1891 and 1901	855,069,415	1,152,505,834	297,436,419	.....	34.78
1892 and 1902	893,975,704	1,191,274,616	297,298,912	.....	33.25
1893 and 1903	924,093,751	1,220,457,323	296,363,572	.....	32.07
1894 and 1904	928,109,042	1,236,953,562	308,844,520	.....	33.27
1895 and 1905	951,367,928	1,259,745,681	308,377,753	.....	32.41
1896 and 1906	981,269,914	1,289,705,887	308,435,973	.....	31.43
1897 and 1907	1,012,582,209	1,313,471,556	300,889,347	.....	29.71
1898 and 1908	1,036,099,418	1,327,662,337	291,562,919	.....	28.14

TABLE F.

Amount and Rate of Taxation for Twenty Years.

The several amounts are those of the warrants of state, county and city authorities to the assessors. For detail, see pages 2 and 3.

The warrant to the collector determines the rate of taxation, for amount of which see pages 2 and 3.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			Total.
					State.	County.	City.	
1888..	\$833,805 00	\$668,444	\$8,520,783 00	\$10,023,032 00	\$0 97	\$0 74	\$11 69	\$13 40
1889..	759,518 00	738,191	.8,578,960 00	10,076,669 00	0 83	0 80	11 27	12 90
1890..	673,824 00	799,294	9,220,280 00	10,693,398 00	0 69	0 85	11 76	13 30
1891..	581,571 00	614,549	9,549,491 00	10,745,611 00	0 53	0 57	11 59	12 60
1892..	680,744 00	804,294	9,881,451 00	11,366,489 00	0 63	0 77	11 50	12 90
1893..	964,336 00	808,377	9,900,660 00	11,673,373 00	0 92	0 75	11 13	12 80
1894..	811,337 00	867,396	10,034,358 00	11,713,091 00	0 75	0 81	11 24	12 80
1895..	652,490 00	924,725	10,489,653 00	12,066,868 00	0 55	0 85	11 40	12 80
1896..	702,379 00	942,879	10,837,292 00	12,482,550 00	0 58	0 84	11 48	12 90
1897..	870,442 00	1,135,836	10,975,360 00	12,981,638 00	0 73	1 00	11 27	13 00
1898..	703,168 00	1,221,567	12,032,223 00	13,956,958 00	0 54	1 06	12 00	13 60
1899..	738,309 00	1,173,149	12,224,993 00	14,136,451 00	0 55	0 95	11 60	13 10
1900.	831,740 00	1,189,144	14,137,026 00	16,157,910 00	0 61	0 95	13 14	14 70
1901..	972,376 00	1,204,093	14,992,820 00	17,169,290 00	0 70	0 90	13 30	14 90
1902..	1,399,771 18	1,200,000	14,779,373 44	17,379,144 62	1 07	0 89	12 84	14 80
1903..	1,608,669 53	1,187,468	15,108,643 75	17,904,781 28	1 21	0 86	12 73	14 80
1904..	1,712,769 18	1,271,141	15,668,062 99	18,651,973 17	1 27	0 90	13 03	15 20
1905..	2,471,239 89	1,314,530	16,196,334 80	19,982,104 69	1 87	0 93	13 20	16 00
1906..	2,415,172 90	1,317,705	16,514,749 66	20,247,627 56	1 79	0 91	13 20	15 90
1907..	2,489,714 69	1,339,114	16,989,184 33	20,818,013 02	1 80	0 90	13 20	15 90
1908..	3,053,069 36	1,411,313	17,282,688 86	21,747,071 22	2 22	0 94	13 34	16 50

The amount of the state tax for the year 1889, and of those following, includes the special assessments for armories, metropolitan sewers, abolition of grade crossings and metropolitan parks.

TABLE G.

Recapitulation of the Approximate Value of the Dwelling Houses
(including Hotels) in Boston, May 1, 1908.

VALUE.				Number of Houses.	Hotels.	Family Hotels.
Value, less than \$1,000.				2,436		
" \$1,000 and less than \$2,000				8,366		
"	2,000	"	3,000	10,892	.....	2
"	3,000	"	4,000	10,930	.....	2
"	4,000	"	5,000	9,091	.....	9
"	5,000	"	6,000	6,640	.....	13
"	6,000	"	7,000	5,068	.....	20
"	7,000	"	8,000	3,073	.....	15
"	8,000	"	9,000	2,140	1	14
"	9,000	"	10,000	1,602	1	21
"	10,000	"	11,000	1,203	1	23
"	11,000	"	12,000	808	.....	15
"	12,000	"	13,000	727	.....	25
"	13,000	"	14,000	518	.....	13
"	14,000	"	15,000	418	.....	14
"	15,000	"	16,000	397	.....	14
"	16,000	"	17,000	344	.....	16
"	17,000	"	18,000	274	.....	18
"	18,000	"	19,000	247	.....	11
"	19,000	"	20,000	217	1	10
"	20,000	"	21,000	254	.....	22
"	21,000	"	22,000	180	2	9
"	22,000	"	23,000	160	.....	9
"	23,000	"	24,000	140	2	10
"	24,000	"	25,000	121	1	9
"	25,000	"	26,000	139	1	12
"	26,000	"	27,000	93	.....	10
"	27,000	"	28,000	106	2	14
"	28,000	"	29,000	86	.....	9
"	29,000	"	30,000	80	1	7
"	30,000	"	31,000	91	.....	10
"	31,000	"	32,000	76	.....	6
"	32,000	"	33,000	55	.....	7
"	33,000	"	34,000	60	.....	7
"	34,000	"	35,000	71	1	7
"	35,000	"	36,000	51	.....	5
"	36,000	"	37,000	45	3	6
"	37,000	"	38,000	35	.....	1
"	38,000	"	39,000	46	.....	4
"	39,000	"	40,000	33	1	4
"	40,000	"	41,000	31	.....	14
"	41,000	"	42,000	33	1	5
"	42,000	"	43,000	24	.....	2
"	43,000	"	44,000	36	.....	1
"	44,000	"	45,000	21	1	2
"	45,000	"	46,000	25	.....	4
"	46,000	"	47,000	17	2	3
"	47,000	"	48,000	20	1	4
"	48,000	"	49,000	18	.....	3
"	49,000	"	50,000	30	.....	4
"	50,000	"	51,000	30	1	5
"	51,000	"	52,000	6	.....	4
"	52,000	"	53,000	17	1	
"	53,000	"	54,000	20	.....	3
"	54,000	"	55,000	16	.....	1
"	55,000	"	56,000	19	.....	5
"	56,000	"	57,000	16	1	
"	57,000	"	58,000	19	1	2
"	58,000	"	59,000	11	1	3
"	59,000	"	60,000	14	1	
"	60,000	"	61,000	22	1	4
"	61,000	"	62,000	10	1	1
"	62,000	"	63,000	13	1	
"	63,000	"	64,000	12	.....	3
"	64,000	"	65,000	14	1	2
"	65,000	"	66,000	15	.....	2
"	66,000	"	67,000	10	1	3
Carried forward				67,832	34	503

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON, May 1, 1908.—*Continued.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	67,832	34	503
Value, \$67,000 and less than \$68,000	12	1	2
" 68,000 " " 69,000	5		3
" 69,000 " " 70,000	6		1
" 70,000 " " 71,000	18	1	4
" 71,000 " " 72,000	4	1	
" 72,000 " " 73,000	7		
" 73,000 " " 74,000	1		4
" 74,000 " " 75,000	3		2
" 75,000 " " 76,000	8		6
" 76,000 " " 77,000	5		2
" 77,000 " " 78,000	5		2
" 78,000 " " 79,000	4	2	2
" 79,000 " " 80,000	3		
" 80,000 " " 81,000	9		2
" 81,000 " " 82,000	2	1	
" 82,000 " " 83,000	7	1	2
" 83,000 " " 84,000	3		1
" 84,000 " " 85,000	3		
" 85,000 " " 86,000	3		1
" 86,000 " " 87,000	3		1
" 87,000 " " 88,000	6		1
" 88,000 " " 89,000	2		2
" 89,000 " " 90,000	2	1	
" 90,000 " " 91,000	9		2
" 91,000 " " 92,000	1		2
" 92,000 " " 93,000	5		2
" 93,000 " " 94,000	2		1
" 94,000 " " 95,000			1
" 95,000 " " 96,000	3		2
" 96,000 " " 97,000	2		
" 97,000 " " 98,000	3	1	
" 98,000 " " 99,000			1
" 99,000 " " 100,000	1	1	1
100,000	3		{ 34 Beacon st. 1A Marlboro st. 225 Bay State road. Hotel Kempton. Hotel Trafalgar.
100,000		2	
100,000			1 Hotel Renaissance.
102,000	1		332 Beacon st.
103,000	2		{ 46 Beacon st. 551 Boylston st.
104,000			1 Hemenway ter.
105,000			2 { 290 Com'wealth ave. Hotel Inverness.
105,500			1 Hotel Albemarle.
106,200	1		886 Washington st.
107,000	3		{ 3-15 Beach st. 16 Beacon st. 409 Com'wealth ave.
107,000			1 Hotel Earls court.
108,000	1		310 Beacon st.
109,000	2		{ 51 Com'wealth ave. 247 Com'wealth ave.
109,200		1	Hotel Regent.
109,700	1		359-369 Cambridge st.
110,000	2		160 Beacon st.
110,000			2 { 266 Beacon st. Hotel Graffam.
			Hotel Bresford.
110,700		1	Hampton House.
111,000		1	Hotel Vosler.
112,600			1 Hotel Gladstone.
114,000	1		347 Beacon st.
115,000		1	Hotel Clarendon.
116,000			1 Hotel Westland.
116,900	1		21-23 Green st.
117,000	1		420 Beacon st.
			{ 100 Beacon st. 255 Beacon st. 303 Com'wealth ave.
118,000	3		
<i>Carried forward</i>	68,001	50	563

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1908. — *Continued.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	68,001	50	563
\$120,000.....	2	.....	{ 99 Beacon st. 211 Com'wealth ave.
120,000.....	.....	1	Hotel Royal.
120,000.....	.....	.....	1 Hotel Dartmouth.
122,000.....	2	.....	{ 411 Com'wealth ave. 20 Gloucester st.
122,500.....	.....	1	Hotel Ericsson.
123,000.....	.....	.....	1 222-224 Marlboro st.
123,500.....	.....	1	Winter Place Hotel.
124,000.....	.....	.....	1 Newcastle Court.
125,000.....	3	.....	{ 1 Charlesgate east. 24 Charlesgate east.
126,000.....	1	.....	1 Raleigh st.
128,000.....	1	.....	21 Fairfield st.
131,000.....	.....	.....	395 Com'wealth ave.
132,000.....	1	.....	1 Hotel Imperial.
132,000.....	.....	1	15 Com'wealth ave.
134,000.....	1	.....	Hotel Napoli.
135,000.....	.....	.....	274 Beacon st.
136,000.....	1	.....	1 Copley.
136,000.....	.....	.....	199 Com'wealth ave.
137,000.....	2	.....	1 The Warren.
138,000.....	.....	.....	{ 30 Beacon st. 412 Beacon st.
139,500.....	.....	.....	2 Lafayette.
140,000.....	2	.....	{ Hotel Wadsworth. 1 Garrison Hall.
140,000.....	.....	.....	{ 45 Beacon st. 257 Com'wealth ave.
144,000.....	1	.....	1 96 Bay State road.
145,000.....	1	.....	297 Com'wealth ave.
145,000.....	.....	.....	273 Com'wealth ave.
145,600.....	1	.....	1 Hotel Colonial.
146,000.....	.....	1	801 Washington st.
148,600.....	1	.....	Hotel Bartol.
150,000.....	1	.....	795 Washington st.
150,000.....	.....	.....	147 Bay State road.
152,000.....	1	.....	1 Hotel Royal.
155,000.....	1	.....	University Club.
155,000.....	.....	.....	287 Com'wealth ave.
156,000.....	.....	.....	2 Hotel Chesterfield.
160,000.....	1	.....	{ Fenway Studios. 1 Sanford.
160,000.....	.....	.....	130 Beacon st.
162,800.....	.....	1	1 Fensmere.
165,000.....	1	.....	Hotel Haymarket.
166,500.....	.....	.....	299 Berkeley st.
168,000.....	2	.....	1 Saranac.
168,000.....	.....	1	261 Clarendon st.
168,000.....	.....	.....	32 Hereford st.
170,000.....	1	.....	Continental Hotel.
171,000.....	.....	.....	150 Beacon st.
175,000.....	1	.....	1 Waquoit.
176,000.....	1	.....	27 Com'wealth ave.
180,000.....	.....	.....	22 Fairfield st.
182,000.....	.....	.....	1 Hotel Commonwealth.
183,000.....	.....	.....	1 Frost Hall.
185,000.....	.....	.....	1 Hotel Windemere.
187,000.....	.....	.....	1 66 Beacon st.
188,200.....	.....	1	1 Hotel Belvoir.
190,200.....	.....	.....	New Marlboro Hotel.
190,500.....	.....	.....	1 Waverley House.
191,000.....	1	.....	1 Navarre.
192,000.....	.....	.....	410 Boylston st.
192,100.....	.....	1	1 Hotel Austerfield.
195,000.....	1	.....	Falmouth House.
196,000.....	1	.....	5 Com'wealth ave.
197,000.....	2	.....	Somerset Club.
			{ 355 Com'wealth ave. 17 Gloucester st.
<i>Carried forward</i>	68,036	59	589

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1908. — *Concluded.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	68,036	59	589
\$200,000.....	1	.....	448 Beacon st.
203,900.....	1	.....	1 Park st.
216,000.....	1	Hotel Bowdoin.
220,000.....	1	.....	6 Somerset st.
220,000.....	1	Hotel Plaza.
221,000.....	1	Hotel Tuileries.
225,000.....	1 Haddon Hall.
226,500.....	1	Hotel Carlton.
228,000.....	1 Hotel Hamilton.
230,000.....	1	Hotel Ludlow.
230,000.....	1 755 Boylston st.
232,000.....	1	.....	314 Com'wealth ave.
232,000.....	1 Hotel Canterbury.
240,000.....	1 Hotel Empire.
250,000.....	1	.....	12 Arlington st.
250,000.....	1 Beacon Chambers.
254,000.....	1	Boston Tavern.
257,000.....	1	.....	Algonquin Club.
263,000.....	1 Hotel Cluny.
265,000.....	1	St. James Hotel.
267,000.....	1	.....	306 Dartmouth st.
271,300.....	1	Castle Square Hotel.
275,000.....	1	Hotel Langham.
280,000.....	1 Technology Chambers
282,500.....	1	Brigham Hotel.
284,600.....	1	Hotel Oxford.
286,200.....	1	.....	Fenway Court.
287,500.....	1 The Ilkley.
289,000.....	1 Fenway Gate.
312,000.....	2 {Hotel Cambridge.
320,000.....	1	.....	Hotel Tudor.
330,000.....	Tennis & Racquet Club.
331,000.....	2	{New England House.
331,500.....	Hotel Rexford.
332,000.....	1	Hotel Nottingham.
339,000.....	1 Hemenway Chambers.
340,000.....	1	Clark's Hotel.
343,500.....	Hotel Victoria.
345,000.....	2 {Hotel Agassiz.
350,000.....	Hotel Marlborough.
355,000.....	1 Hoffinan House.
375,000.....	1	Revere House.
417,000.....	1 Hotel Bristol.
420,000.....	1	Commonwealth Hotel.
425,000.....	1	Hotel Cecil.
469,000.....	1	Hotel Charlesgate.
526,000.....	1	.....	Hotel Charlesgate.
535,000.....	Boston Athletic Club.
540,000.....	1 Warren Chambers.
550,000.....	1	American House.
566,000.....	1 Trinity Court.
585,000.....	1 Massachusetts Ch'brs.
634 000.....	1	Copley Square Hotel.
675,000.....	1	Hotel Buckminster.
676,300.....	1	Hotel Westminster.
776,000.....	1	Hotel Thorndike.
800,000.....	1	Hotel Lenox.
800,500.....	1	Hotel Vendome.
830,000.....	1	Hotel Essex.
831,500.....	1	Quincy House.
950,000.....	1 Hotel Pelham.
967,000.....	1	Crawford House.
1,000,000.....	1	Hotel Bellevue.
1,537,000.....	1	United States Hotel.
1,719,000.....	1	Hotel Brunswick.
2,170,000.....	1	Adams House.
	1	Hotel Somerset.
	1	Young's Hotel.
	1	Parker House.
	1	Hotel Touraine.
Total.....	68,046	97	610

Gains and Losses by Wards, 1896 and 1908.

WARDS.	Land.	Buildings.	Total.
1.....	\$1,804,750	\$1,799,200	\$3,603,950
2.....	3,764,850	1,746,000	5,510,850
3.....	2,515,900	521,800	3,037,700
4.....	1,375,200	2,127,600	3,502,800
5.....	507,800	51,500	559,300
6.....	53,360,700	12,491,200	65,851,900
7.....	78,643,900	16,598,000	95,241,900
8.....	6,547,700	3,627,100	10,174,800
9.....	¹ 197,600	760,600	563,000
10.....	12,183,900	4,866,900	17,050,800
11.....	18,945,600	10,185,800	29,131,400
12.....	230,200	¹ 1,485,700	¹ 1,255,500
13.....	6,111,000	3,463,600	9,574,600
14.....	625,900	2,683,900	3,309,800
15.....	25,500	569,300	594,800
16.....	877,100	1,881,700	2,758,800
17.....	3,146,300	2,205,400	5,351,700
18.....	425,900	1,018,900	1,444,800
19.....	1,734,500	3,654,000	5,388,500
20.....	4,402,400	13,313,300	17,715,700
21.....	322,800	2,742,500	3,065,300
22.....	500,200	2,740,400	3,240,600
23.....	3,395,500	4,815,300	8,210,800
24.....	4,060,800	5,447,800	9,508,600
25.....	3,715,100	5,291,600	9,006,700
Totals.....	\$209,025,900	\$103,117,700	\$312,143,600

¹ Loss.

Valuation of Land and Buildings.

WARDS.	1896.		
	Value Land.	Value Buildings.	Total Value.
1	\$4,216,850	\$6,436,000	\$10,652,850
2	5,073,050	6,117,400	11,190,450
3	4,086,200	3,848,700	7,934,900
4	5,842,300	4,424,500	10,266,800
5	6,746,400	5,428,300	12,174,700
6	72,849,200	31,264,800	104,114,000
7	131,666,200	48,313,700	179,979,900
8	14,579,600	10,249,900	24,829,500
9	11,834,600	12,721,900	24,556,500
10	24,625,600	20,601,300	45,226,900
11	52,593,700	41,133,400	93,727,100
12	9,504,400	13,931,500	23,435,900
13	10,057,400	7,359,900	17,417,300
14	3,535,900	6,302,600	9,838,500
15	3,291,700	5,342,000	8,633,700
16	4,515,400	7,831,200	12,346,600
17	6,751,500	8,229,500	14,981,000
18	7,688,900	7,494,500	15,183,400
19	10,142,900	8,281,600	18,424,500
20	9,799,000	13,620,200	23,419,200
21	9,698,200	14,080,600	23,778,800
22	8,578,500	10,129,500	18,708,000
23	9,594,800	8,564,400	18,159,200
24	8,098,900	12,683,600	20,782,500
25	11,798,500	8,701,000	20,499,500
Totals.....	\$447,169,700	\$323,092,000	\$770,261,700

by Wards in 1896 and 1908.

1908.			WARDS.
Value Land.	Value Buildings.	Total Value.	
\$6,021,600	\$8,235,200	\$14,256,800	..... 1
8,837,900	7,863,400	16,701,300	..... 2
6,602,100	4,370,500	10,972,600	..... 3
7,217,500	6,552,100	13,769,600	..... 4
7,254,200	5,479,800	12,734,000	..... 5
126,209,900	43,756,000	169,965,900	..... 6
210,310,100	64,911,700	275,221,800	..... 7
21,127,300	13,877,000	35,004,300	..... 8
11,637,000	13,482,500	25,119,500	..... 9
36,809,500	25,468,200	62,277,700	..... 10
71,539,300	51,319,200	122,858,500	..... 11
9,734,600	12,445,800	22,180,400	..... 12
16,168,400	10,823,500	26,991,900	..... 13
4,161,800	8,986,500	13,148,300	..... 14
3,317,200	5,911,300	9,228,500	..... 15
5,392,500	9,712,900	15,105,400	..... 16
9,897,800	10,434,900	20,332,700	..... 17
8,114,800	8,513,400	16,628,200	..... 18
11,877,400	11,935,600	23,813,000	..... 19
14,201,400	26,933,500	41,134,900	..... 20
10,021,000	16,823,100	26,844,100	..... 21
9,078,700	12,869,900	21,948,600	..... 22
12,990,300	13,379,700	26,370,000	..... 23
12,159,700	18,131,400	30,291,100	..... 24
15,513,600	13,992,600	29,506,200	..... 25
\$656,195,600	\$426,209,700	\$1,082,405,300	..... Totals.

TABLE H.—RECAPITULATION.
Statistics of Wards 1 to 25, Inclusive, May 1, 1908.

WARDS.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	WARDS.
1.....	3,262	38	\$83,900	.....	.....	17	.....	250	570	.....	1.....
2.....	2,250	52	88,900	2.....	.....	3	.....	388	354	63.....	2.....
3.....	1,643	42	77,800	1.....	.....	.....	5.....	149	260	.....	3.....
4.....	1,808	120	183,400	.....	.....	.....	.....	374	807	.....	4.....
5.....	1,227	25	92,600	1.....	.....	1	.....	170	1,366	.....	5.....
6.....	1,494	7	23,700	27.....	.....	.....	21.....	12	1,075	.....	6.....
7.....	1,197	59	241,100	16.....	.....	.....	1,179.....	85	1,768	.....	7.....
8.....	1,909	39	213,700	9.....	12.....	.....	1,372.....	296	247	.....	8.....
9.....	1,891	94	429,900	6.....	71.....	.....	117.....	175	1,028	.....	9.....
10.....	2,149	52	390,600	15.....	154.....	2.....	108.....	133	354	.....	10.....
11.....	3,084	112	1,717,100	11.....	86.....	7.....	100.....	174	1,160	.....	11.....
12.....	2,329	103	450,300	1.....	39.....	2.....	42.....	99	181	.....	12.....
13.....	2,148	99	167,500	.....	.....	5.....	36.....	385	722	.....	13.....
14.....	2,533	47	76,300	1.....	4.....	1.....	3.....	274	446	1.....	14.....
15.....	2,387	79	99,900	.....	7.....	8.....	15.....	157	511	1.....	15.....
16.....	2,491	50	196,200	.....	57.....	8.....	1.....	189	358	1.....	16.....
17.....	2,570	101	275,500	.....	44.....	3.....	32.....	358	760	1.....	17.....
18.....	2,135	82	245,200	1.....	47.....	.....	106.....	121	251	.....	18.....
19.....	2,916	47	133,000	1.....	17.....	2.....	27.....	187	645	.....	19.....
20.....	6,178	102	515,000	.....	18.....	35.....	42.....	558	487	14.....	20.....
21.....	3,587	42	323,400	1.....	24.....	12.....	12.....	217	146	.....	21.....
22.....	3,309	53	243,900	.....	10.....	.....	26.....	324	573	31.....	22.....
23.....	4,340	100	383,000	1.....	1.....	26.....	4.....	872	925	211.....	23.....
24.....	5,093	69	314,700	.....	9.....	31.....	95.....	587	746	129.....	24.....
25.....	4,116	91	351,700	3.....	8.....	8.....	98.....	974	744	178.....	25.....
Totals...	68,046	1,705	\$7,318,300	97	610	171	3,470	7,508	16,484	630	....Totals.

TABLE H.—Concluded.

WARDS.	FEET OF LAND.			Total.	VALUE OF LAND.			WARDS.	
	Occupied.	Vacant.	Marsh and Flats.		Occupied.	Vacant.	Marsh and Flats.		Total.
1.....	10,978,320	11,262,118	34,116,592	56,357,030	\$4,399,400	\$1,081,700	\$540,500	\$6,021,600	1
2.....	9,773,872	529,074	6,475,845	16,778,791	6,287,400	120,500	2,430,000	8,837,900	2
3.....	6,399,775	51,658	797,389	7,248,822	5,833,900	23,500	744,700	6,602,100	3
4.....	8,332,079	358,540	1,576,484	10,267,103	6,927,800	162,000	127,700	7,217,500	4
5.....	4,105,415	206,689	1,011,983	5,324,087	5,629,100	234,700	1,390,400	7,254,200	5
6.....	6,344,605	24,564	1,139,094	7,508,263	123,880,200	431,900	1,897,800	126,209,900	6
7.....	9,427,163	106,707	422,987	9,956,857	208,627,700	782,300	900,100	210,310,100	7
8.....	3,236,037	413,721	.....	3,649,758	19,173,500	1,953,800	.....	21,127,300	8
9.....	4,503,476	219,212	508,190	5,230,878	10,766,400	277,700	592,900	11,637,000	9
10.....	6,695,169	3,215,527	.....	9,910,696	27,170,000	9,639,500	.....	36,809,500	10
11.....	8,682,234	5,651,666	682,100	15,016,000	60,764,100	10,761,600	13,600	71,539,300	11
12.....	4,586,903	142,562	.....	4,729,465	9,540,400	194,200	.....	9,734,600	12
13.....	13,397,065	784,997	2,004,606	16,186,668	14,974,200	819,000	375,200	16,168,400	13
14.....	12,227,576	2,547,371	3,980,580	18,755,527	2,769,900	830,500	561,400	4,161,800	14
15.....	5,482,389	1,178,212	1,493,200	8,153,801	2,857,900	310,200	149,100	3,317,200	15
16.....	10,563,779	4,222,006	4,324,888	19,110,673	3,992,100	1,119,600	280,800	5,392,500	16
17.....	11,429,684	3,198,608	2,315,126	16,943,418	8,330,900	1,387,400	179,500	9,897,800	17
18.....	5,000,722	810,644	.....	5,811,366	7,206,800	908,000	.....	8,114,800	18
19.....	10,935,989	8,374,307	.....	19,310,296	7,064,700	4,812,700	.....	11,877,400	19
20.....	34,854,415	14,874,199	13,233,661	62,962,275	10,269,100	3,752,800	179,500	14,201,400	20
21.....	16,967,862	5,318,057	.....	22,285,919	7,806,300	2,214,700	.....	10,021,000	21
22.....	15,666,778	8,620,560	.....	24,287,338	6,340,200	2,738,500	.....	9,078,700	22
23.....	33,675,376	156,406,156	.....	190,081,532	5,612,700	7,377,600	.....	12,990,300	23
24.....	34,329,823	59,333,892	10,760,581	104,424,296	6,778,400	5,202,000	179,300	12,159,700	24
25.....	23,060,949	53,126,348	4,426,165	80,613,462	6,654,300	8,738,400	120,900	15,513,600	25
Totals.....	310,657,455	340,977,395	89,269,471	740,904,321	\$579,657,400	\$65,874,800	\$10,663,400	\$656,195,600	Totals.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1908, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7 30	8,800	
1823.....	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7 00	11,660	58,277
1826.....	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828.....	61,523,200	35,908,000	25,615,200	7 10	12,535	
1829.....	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830.....	59,586,000	36,960,000	22,626,000	8 10	13,096	61,392
1831.....	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833.....	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9 40	15,137	
1835.....	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836.....	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837.....	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838.....	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841.....	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5 70	19,636	
1843.....	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844.....	118,450,300	72,048,000	46,402,300	6 00	22,339	
1845.....	135,948,700	81,991,400	53,957,300	5 70	24,287	114,366
1846.....	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847.....	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848.....	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6 50	28,363	
1850.....	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851.....	187,947,000	109,358,500	78,588,500	7 00	28,445	

From 1822 to 1842, inclusive, poll tax assessed on all males above 16 years of age.
 1843, poll tax assessed on all males between 20 and 70 years of age.
 1844, and thereafter, poll tax assessed on all males above 20 years of age.

Population { 1790, 18,320 1810, 33,787
 1800, 24,937 1820, 43,298

VALUATION OF PROPERTY. — *Continued.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1852....	\$187,680,000	\$110,699,200	\$76,980,800	\$6 40	28,983	160,490
1853....	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854....	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855....	241,932,200	136,351,300	105,580,900	7 70	31,602	
1856....	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857....	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858....	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859....	263,429,000	158,410,900	105,018,100	9 70	33,456	177,840
1860....	276,861,000	163,891,300	112,969,700	9 30	34,449	
1861....	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862....	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863....	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864....	332,449,900	182,072,300	150,377,600	13 30	32,832	
1865....	371,892,775	201,628,900	170,263,875	15 80	34,704	
1866....	415,362,345	225,767,215	189,595,130	13 00	34,192	192,318
1867....	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868....	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869....	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870....	584,089,400	365,593,100	218,496,300	15 30	56,926	
1871....	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872....	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873....	693,831,400	470,086,200	223,745,200	12 80	70,199	250,526
1874....	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875....	793,961,895	558,941,000	235,020,895	13 70	85,086	
1876....	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877....	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878....	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879....	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880....	639,462,495	437,370,100	202,092,395	15 20	93,769	341,919
1881*....	665,554,597	455,388,600	210,165,997	13 90	99,407	
1882....	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883....	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884....	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885....	685,579,072	495,973,400	189,605,672	12 80	112,104	
1886....	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887....	747,642,517	547,171,175	200,471,342	13 40	115,603	362,839
1888....	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889....	795,433,744	593,799,975	201,633,769	12 90	123,335	

*Act of 1881 exempting Real Estate mortgages went into effect in 1882.

VALUATION OF PROPERTY. — *Concluded.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.,
1890.....	\$822,041,800	\$619,990,275	\$202,051,525	\$13 30	125,906	448,477*
1891.....	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895.....	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896.....	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898.....	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899.....	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900.....	1,129,175,832	902,490,700	226,685,132	14 70	166,354	560,892*
1901.....	1,152,505,834	925,037,500	227,468,334	14 90	171,650	
1902.....	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903.....	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904.....	1,236,953,562	1,006,122,900	230,830,662	15 20	181,437	
1905.....	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906.....	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907.....	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908.....	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	

* United States census.

NOTE.— Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The City of Roxbury was annexed January 6, 1868.

Valuation real estate	\$18,265,400
“ personal estate	8,286,300
“ total	\$26,551,700 said valuation

first taking effect as a part of Boston in 1868.
Population by state census of 1865 was 28,426.

The Town of Dorchester was annexed January 3, 1870.

Valuation real estate.	\$12,826,200
“ personal estate	7,489,500
“ total	\$20,315,700 said valuation

first taking effect as a part of Boston in 1870.
Population by state census of 1865 was 10,717.

The City of Charlestown was annexed January 5, 1874.

Valuation real estate	\$26,016,100
“ personal estate	9,273,582
“ total	\$35,289,682 said valuation

first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 28,323.

The Town of West Roxbury was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	\$16,254,350
" personal estate	.	.	.	.	.	.	.	5,894,250
" total	.	.	.	.	.	.	.	\$22,148,600 said valuation

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 8,686.

The Town of Brighton was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	\$11,964,450
" personal estate	.	.	.	.	.	.	.	2,584,081
" total	.	.	.	.	.	.	.	\$14,548,531 said valuation

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 4,967.

